



**TOWN OF FOREST HEIGHTS  
FISCAL YEAR 2021-2022  
COUNCIL PUBLIC PROPOSED BUDGET HEARING  
JUNE 14, 2021 @ 6:30PM  
VIRTUAL  
DIAL-IN: 301-715-8592      MEETING ID: 8451821852  
AGENDA**

**1. Call to Order**

**2. Roll Call**

Habeeb-Ullah Muhammad, Mayor	<input type="checkbox"/> Present	<input type="checkbox"/> Absent
Calvin Washington, Council President -- Ward I	<input type="checkbox"/> Present	<input type="checkbox"/> Absent
Robert Barnes, Councilman -- Ward I	<input type="checkbox"/> Present	<input type="checkbox"/> Absent
Clifton Atkinson, Councilman -- Ward II	<input type="checkbox"/> Present	<input type="checkbox"/> Absent
Theresa Brownson, Councilwoman -- Ward II	<input type="checkbox"/> Present	<input type="checkbox"/> Absent
Taunya Hines, Councilwoman -- Ward III	<input type="checkbox"/> Present	<input type="checkbox"/> Absent
Paula Noble, Councilwoman -- Ward III	<input type="checkbox"/> Present	<input type="checkbox"/> Absent

**3. Hearing of the Public (limited to agenda items)**

**4. Business Items**

**a) Approval of Agenda**

**5. Hearing of the Public (related to non-agenda items 2 minutes)**

**6. Motion to Adjourn**



# *Town of Forest Heights*

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FOREST HEIGHTS, MARYLAND 20745-1998  
(301) 839-1030  
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Habeeb-Ullah Muhammad  
*Mayor*

## MEMO

To: The Mayor and Town Council

From: Leittia Vaughn

Date: June 11, 2022 *Leittia*

Re: FY 2022 Budget Workpapers - Update

Please note that the Budget Narrative and the Budget Worksheet have been updated to reflect the change to a Full-time Code Enforcement Officer in lieu of a Part-time Code Enforcement Officer. All line items impacted by the requested change have been updated.

Cc: Linwood Robinson

## NARRATIVE STATEMENTS

### REVENUES

#### GENERAL REVENUES

##### LINE ITEM

#### **4000 - TAXES**

- 6000.00 **INCOME TAXES** - Town portion of income taxes collected by the State. The subject is income tax revenue, derived from annualized Cash Receipts received as of April 2019 and projected as of June 2020.
- 6001.00 **TOWN REAL ESTATE TAXES - NONCOMMERCIAL** - Funds reimbursed to the Town for residents' real estate taxes paid to the State/County based on the state assessed value of the Town Real Estate at the adopted FY 2020 Real Property Tax Rate.
- 6100.00 **TOWN REAL ESTATE TAXES – COMMERCIAL** - Funds reimbursed to the Town for commercial real estate taxes paid to the State/County based on the state assessed value of the Town Real Estate at the adopted FY 2020 Real Property Tax Rate.
- 6123.00 **TOWN REAL ESTATE TAXES – RENTED RESIDENTIAL** - Funds reimbursed to the Town for rented residential real estate taxes paid to the State/County based on the state assessed value of the Town Real Estate at the adopted FY 2020 Real Property Tax Rate.
- 6003.00 **UTILITY TAXES** - Funds paid by public utilities (PEPCO, Washington Gas, Level 3 Communications, Verizon, etc.) operating in the Town based on the property assessment of the utility company at the adopted FY 2020 rate per \$100 of assessed valuation.
- 6005.00 **TANGIBLE PERSONAL PROEPRTY TAXES (Business Taxes)** - Funds paid by businesses operating in the Town based on the personal property assessment of the business at the adopted FY 2020 rate per \$100 of assessed valuation.
- 6007.00 **INTEREST/PENALTY - REAL ESTATE TAXES** - Liens, late payments and penalties assessed against residents and businesses for late payment of real estate taxes.
- 6009.00 **TOWN TRASH SERVICES** – Flat fee assessed at FY 2020 rate per household. Funds paid to the Town by residents of Forest Heights for disposal of trash and bulk item pickup.

#### **4010 – LICENSES AND PERMITS**

- 6017.00 **RENTAL PERMITS** – Fee collected from owner of rental properties located within town limits on a bi-annual basis.
- 6027.00 **BUILDING PERMITS** - Fee collected for construction or modifications of buildings or structures within the town.
- 6076.00 **BUSINESS LICENSES** - Assessed on all commercial properties annually.
- 6117.00 **VACANCY PERMITS** - Fee assessed on vacant property annually.
- 6113.00 **UTILTIY PERMITS** - Fees collected from Pepco and Washington Gas for the allowance of Utility work to be performed within the town.

6115.00      **UTILITY FEES** - Fees paid by utility company which are assessed by drop per residential address.

#### **4020 – FEDERAL, STATE AND COUNTY SHARED REVENUE**

6008.00      **GOCCP STATE POLICE GRANT** – Funds paid to the Town quarterly from Maryland State Police.

6023.00      **HIGHWAY USER REVENUE** (State Highway Administration) - Funds allocated to the Town based on vehicle count by the State for maintenance of streets and infrastructure.

6030.00      **MD BOND BILL – MUNICIPAL BUILDING** – Funds awarded for the renovation of the Municipal Building.

6103.00      **M-NCPPC PROJECT OPEN SPACE GRANT** – Funds awarded for the development of parks and community projects within the Town.

6124.00      **MD LOCAL IMPACT GRANT** – Funds awarded for local use by Maryland legislative law.

6125.00      **MD BOND BILL – INFRASTRUCTURE** – Funds awarded for the construction of infrastructure.

#### **REVENUE FOR TOWN SERVICES**

##### **4030 – SPECIAL TRASH PICK-UP**

6010.00      **DISPOSAL OF TIRES** – Fees collected from Town residents for disposal of tires picked up by the Public Works Department.

6022.00      **REBATE WASTE DISPOSAL** – Recycle refund from Prince George's County.

6024.00      **DISPOSAL OF METAL ITEMS** – Fees collected from Town residents for disposal of metal items picked up by the Public Works Department.

##### **4040 - PUBLIC SERVICES CABLE TV**

6073.00      **COMCAST FRANCHISE FEE** - Fees paid to the Town from Comcast.

6074.00      **VERIZON FRANCHISE FEE** – Fees paid to the Town from Verizon.

6075.00      **VERIZON (PUBLIC EDUCATION GRANT) PEG** - Fees paid to the Town from Verizon for educational purposes.

##### **4050 – FINES AND FORFEITURES**

6015.00      **PARKING FINES, VEHICLE RELEASE & ACCIDENT RELEASE** - Revenue collected by the Town for parking violations, the release of impounded vehicles and the issuance of accident reports.

6037.00      **SPEED CAMERA FUND** – Revenue received from the Speed Camera Program.

6094.00      **SPEED CAMERA FUND - COLLECTIONS** – Speed Camera Program revenue received as a result of the collection agency efforts.

6077.00      **CIVIL CITATIONS** – Revenue collected from fines levied due to municipal code violations: grass, trash/yard waste, licenses/permits, property, other.

**4060 – INTEREST INCOME REVENUE**

6018.00      **INVESTMENT INTEREST INCOME** - Interest earned on checking and savings accounts.

**4070 – RENTAL INCOME REVENUE**

6019.00      **MUNICIPAL BUILDING RENTAL** - Fees collected for the rental of the Community Room.

**4080 – OTHER REVENUE**

6021.00      **MISCELLANEOUS** – Funds received from sources that are not allocated to a specified budget line item.

6038.00      **DONATIONS (RESTRICTED)** – Donations received designated by the donor for a specific use

6038.10      **DONATIONS (UNRESTRICTED)** – Donations received that are not designated for a specific use.

6040.00      **NEWSLETTER ADVERTISING** – Funds received for the placement of ads in the Newsletter.

6105.00      **UTILITY LINE SERVICE PROGRAM REBATE** – Rebate from UPS for residents serviced.

6070.00      **SOLAR ENERGY** - Funds received from the sale of solar panel generated energy.

6114.00      **BID DOCUMENTS** - Funds received for the reproduction of bid documents.

6116.00      **SENIOR PROGRAMS** – Fees paid by non-residents to participate in senior activities sponsored by the Town such as the Luncheon.

6120.00      **SENIOR EXERCISE PROGRAM** – Fees paid by non-residents to participate in the Senior Exercise Program.

**4090 – SALE OF LAND AND EQUIPMENT**

6028.00      **SALE OF FIXED ASSETS** – Funds received from the sale of Town Assets and proceeds from settlement claims on damaged assets.

6090.00      **CONTRIBUTED ASSETS & EQUIPMENT** – The value of Town donated equipment and streets/infrastructure replaced by Utility companies.

6086.00      **LOSS ON SCRAPPED ASSETS** – Loss on disposed assets.

**5010 – OTHER FINANCING**

6111.00      **LOAN FOR STREET IMPROVEMENTS** – Funds borrowed for roadway improvements.

**5000 – TRANSFER**

6099.00	<u><b>TRANSFERS FROM FUND BALANCE</b></u> (R) - Funds transferred from the Unassigned Fund Balance.
6085.00	<u><b>UNASSIGNED FUND BALANCE</b></u> – Undesignated prior surplus funds.

## **ELECTED OFFICIALS**

## EXPENDITURES

### **9000 – TOWN ELECTED OFFICIALS**

#### **9001 - Town Council**

- 7000.00     **SALARIES** – This line item represents funds allocated for the stipends for Town Council members paid monthly.
- 7001.00     **SERVICE EXPENSES** - This line item represents funds allocated for the conducting of Town Council duties and for special constituent projects.
- 7370.00     **COMMUNICATION EXPENSES** - This line item represents funds allocated for equipment, cell phones and IT service.
- 7002.00     **DUES, MEETINGS/CONVENTIONS** - This line item represents funds allocated for the Council members for payment of dues and/or to attend conferences and meetings, plus per diem, travel, mileage reimbursement, and lodging related to conferences in excess of 50 miles. (approximately \$1,770 each Council member)
- 7228.00     **FICA** – This line item represents funds allocated to cover the cost of the Council's Social Security taxes.
- 7229.00     **WORKERS COMP** – Funds allocated for the payment of insurance to cover the Council in case of on-the- job injuries.

#### **9002 - Mayor**

- 7004.00     **SALARY**- Line item represents funds allocated for the stipend paid to the Mayor paid monthly.
- 7006.00     **SERVICE EXPENSE (MAYOR)**– This line represents funds allocated for the reimbursement of expense incurred in conducting of Town duties and special constituent projects.
- 7371.00     **COMMUNICATION EXPENSES** - This line item represents funds allocated for equipment, cell phones and IT service.
- 7007.00     **DUES, MEETINGS/CONVENTIONS** – This line item represents funds allocated for the Mayor for payment of dues and/or to attend conferences and meeting, plus per diem, travel, mileage reimbursement, and lodging related to conferences in excess of 50 miles.
- 7005.00     **EMPLOYEE APPRECIATION** - This line item represents funds allocated for the appreciation of Town employees.
- 7197.00     **EVENT/MEETING HOSPITALITY**-This line item represents funds allocated for the expenses incurred in the conducting of Town duties, and for the Mayor to host meetings and community events.
- 7230.00     **FICA – MAYOR** – This line item represents funds allocated to cover the cost of the Mayor's Social Security taxes.
- 7231.00     **WORKERS COMP – MAYOR** - Funds allocated for the payment of insurance to cover the Mayor in case of on-the- job injuries.
- 7008.00     **ELECTION EXPENSE** - This line item represents funds allocated for carrying out Town elections, such as stipends for election board members, voting machines, postage for mailings and PG County Board of Elections staff support.



# *ADMINISTRATION*

## 9005 – ADMINISTRATION EXPENSES

### ADMINISTRATIVE SALARIES

These line items represent funds allocated for the salaries of the following members of the Administrative Department:

7009.00	Town Clerk
7013.00	Town Administrator
7016.00	Town Treasurer
7275.00	Staff Accountant – Part-time
7267.00	Administrative Assistant
7268.00	Overtime – Administrative Assistant

### 9006 - Town Clerk

7011.00	<u>TRAINING</u> - This line item represents funds allocated to allow the Town Clerk to attend Certified Municipal Clerk training or similar professional development programs.
7012.00	<u>SERVICE EXPENSES</u> - This line item represents funds allocated for the reimbursement of expenses incurred in the conduct of Town duties.
7014.00	<u>DUES, MEETINGS/CONVENTIONS</u> - This line item represents funds allocated for the Town Clerk for dues and to attend conferences and other meetings, plus per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
7003.00	<u>CODIFICATION OF CHARTER/TOWN ORDINANCE</u> - This line item represents funds for the upkeep of the Charter and Code.

### 9007 - Town Administrator

7225.00	<u>SERVICE EXPENSES</u> - This line item represents funds allocated for the reimbursement of expenses incurred in the conduct of Town duties.
7226.00	<u>DUES, MEETINGS/CONVENTIONS</u> - This line item represents funds allocated for the Town Administrator for employee meeting, dues and to attend conferences and other meetings, plus per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.

### 9008 – Finance

7018.00	<u>SERVICE EXPENSES</u> - This line item represents funds allocated to the Treasurer for the reimbursement of expenses incurred in the conduct of Town duties.
7019.00	<u>INSURANCE FIDELITY</u> - This line item represents funds allocated for the premium for bonding of the Town Treasurer.
7020.00	<u>TRAINING</u> - This line item represents funds allocated to allow the Treasurer to obtain financial training or attend professional development programs.
7021.00	<u>DUES, MEETINGS/CONVENTIONS</u> - This line item represents funds allocated for the Treasurer for dues and to attend conferences and other meetings, plus per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
7022.00	<u>DATA AUTO SYSTEM UPKEEP –TREASURER</u> - This line item represents funds allocated for the purchase of software, the printing of checks and services for the Treasurer's office to comply with GASB.

7023.00      **AUDIT** - This line item represents funds allocated for the cost of the Town's annual financial audit.

#### **9009 – ADMINISTRATION**

7127.00      **FICA** - This line item represents funds allocated to cover the cost of Administration employees' Social Security taxes.  
7128.00      **HEALTH INSURANCE** - This line item represents funds allocated to cover the cost of medical coverage for fulltime Administration employees.  
7129.00      **RETIREMENT** - This line item represents funds allocated for the retirement plan contribution for fulltime Administration employees.  
7130.00      **WORKER'S COMP INSURANCE** - Funds allocated for the payment of insurance to cover administration employees in case of on-the- job injuries.  
7131.00      **LIFE/DISABILITY INSURANCE** - This line item represents funds for the payment of life/disability insurance for fulltime Administration employees.  
7132.00      **VEHICLE REPAIR** - This line item represents funds for Admin vehicle repair.  
7133.00      **FUEL** - This line item represents funds allocated for fuel.  
7224.00      **TRAINING – ADMINISTRATIVE ASSISTANT** - This line item represents funds allocated to allow the Admin Assistant to attend training or similar professional development programs.

#### **9010 – NON-DEPARTMENTAL EXPENSES**

7025.00      **LEGAL SERVICES** - This line item represents funds for the payment of legal services.  
7227.00      **NEWSLETTER EXPENSE** - This line item represents funds allocated for the issuance of the newsletter which is delivered to each resident in Forest Heights.  
7029.00      **GENERAL LIABILITY INSURANCE** - This line item represents funds for the payment of all liability insurance except the Treasurer's bond.  
7233.00      **SALARY – WEBMASTER** - This line represents funds allocated for the update and maintenance of the Town website.  
7035.00      **PUBLICATIONS/SUBSCRIPTIONS** - This line item represents funds allocated for newspapers, magazines, periodicals, and books purchased for the Town for elected officials and staff use.  
7036.00      **LEGAL NOTICES** - This line item represents funds allocated for newspaper announcements of Town contract opportunities and other formal notices.  
7038.00      **COPIER – ADMINISTRATION** - This line item represents funds allocated for the copier lease, printing cost and supplies.  
7039.00      **POSTAGE – ADMINISTRATION** - This line item represents funds allocated for the cost of postage for the administrative offices.  
7040.00      **WEB PAGE SERVICE** - This line item represents funds allocated for the annual cost for CivicPlus to host internet access, development and maintenance of the Town web site and additional software applications.  
7041.00      **OFFICE SUPPLIES – ADMINISTRATION** - This line item represents funds allocated for the purchase of office equipment, supplies, software, stationary, kitchen supplies and the employee vending machine.  
7042.00      **SERVICE/CONTRACTS** - This line item represents funds allocated for contracts for rentals, warranties, and maintenance and repair services.  
7044.00      **UTILITIES – MUNICIPAL BUILDING** - This line item represents funds allocated for gas, water and electric services for the Municipal Building.

7045.00 **TELEPHONE – ADMINISTRATION** - This line item represents funds allocated for telephone and support in the Municipal Building.

7047.00 **ADP PAYROLL SERVICE EXPENSE** - This line item represents funds allocated for payroll processing.

7048.00 **ASSOCIATION DUES** - This line item represents funds allocated for association dues/memberships.

7050.00 **BANK SERVICE CHARGES** - This line item represents funds allocated for credit card processing fees.

7193.00 **CELLULAR PHONES** - This line item represents funds allocated for Administration Department cell phone, hot spots and ipad purchase and usage.

7198.00 **OFFICE EQUIPMENT** - This line item represents funds allocated for purchase of Administration Department office equipment and furniture.

7353.00 **I-NET EXPENSE/DUES** - This line item represents funds allocated for the participation in the county I-Net Program.

7264.00 **SPECIAL CONTRACT SERVICES** - This line item represents funds for the payment of Lobbyist services, contracted professional services and Circuit Rider Program related expenses.

7265.00 **MARKETING** – This line item represents funds for the development of promotional/communication materials for the Town, the MML Booth sponsorship and Social Media support.

7257.00 **COMMUNITY EVENTS** – This line item represents funds allocated for expenses associated with the Shred Events and Spring/Fall Clean-ups.

**PUBLIC SAFETY DEPARTMENT**

## 9015 –PUBLIC SAFETY

### PUBLIC SAFETY SALARIES

These line items represent funds allocated for the salaries of the following Police Department members:

7200.00	Police Chief
7055.00	Police Clerk
7054.00	Police Lieutenant
7060.00	Police Officer
7262.00	Police Corporal
7269.00	Police Officer
7057.00	Police Officer
7061.00	Police Corporal
7269.00	Police Officer
7270.00	Police Officer
7056.00	Code Enforcement Officer (CEO)
7220.00	Code Enforcement Officer (CEO)
7065.00	Police Overtime
7165.00	Code Enforcement Overtime

7167.00	<b><u>WORKERS COMPENSATION</u></b> - Funds allocated for the payment of insurance to cover Public Safety employees in case of on-the- job injuries.
7168.00	<b><u>HEALTH INSURANCE</u></b> - This line item represents funds allocated to cover the cost of medical coverage for fulltime Public Safety employees.
7169.00	<b><u>LIFE/DISABILITY INSURANCE</u></b> - This line item represents funds for the payment of life/disability insurance for fulltime Public Safety employees.
7170.00	<b><u>RETIREMENT</u></b> - This line item represents funds allocated for the retirement plan contribution for fulltime Public Safety employees.
7171.00	<b><u>FICA</u></b> - This line item represents funds allocated to cover the cost of Police Department employees' Social Security taxes.
7066.00	<b><u>UNIFORMS</u></b> - This line item represents funds allocated for the purchase of Police uniforms and a semi-annual cleaning allowance, and the purchase of Code Enforcement uniforms.
7068.00	<b><u>GASOLINE EXPENSE</u></b> - This line item represents funds allocated to cover gas for Police Department vehicles purchased through the County Gasboy system.
7069.00	<b><u>VEHICLE/EQUIPMENT REPAIR</u></b> - This line item represents funds allocated for all major auto maintenance and repairs, tag registrations and renewals, tire repairs and for all repairs not covered under warranty including the purchase of tires.
7070.00	<b><u>OFFICE SUPPLIES</u></b> - This line item represents funds allocated for the purchase of office equipment, supplies, software, stationary, postage and miscellaneous equipment.
7372.00	<b><u>SUPPLIES - CEO</u></b> - This line item represents funds allocated for the purchase of uniforms, equipment, Gov Q&A software, postage and miscellaneous supplies.
7073.00	<b><u>COMMUNICATION EQUIPMENT (Wireless)</u></b> - This line item represents funds allocated for cell phone purchase/ usage, GPS and vehicle diagnostic unit.

- 7074.00 **LAW ENFORCEMENT EQUIPMENT – CAPITAL EXP** - This line item represents funds allocated for the purchase of Police Department equipment, ie body armor, tasers, ballistic shields/plates, body cameras, other, which qualify as capital expenditures.
- 7373.00 **LAW ENFORCEMENT SUPPLIES** - This line item represents funds allocated for the purchase of Police Department supplies and equipment which do not qualify as capital expenditures.
- 7075.00 **TRAINING/DUES/MEETINGS/CONVENTIONS - PD-** This line item represents funds allocated for all Maryland Police and Correctional Training Commission mandatory in-service training and Annual Firearms Training, association dues, conference expenses, and meetings to include per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
- 7374.00 **TRAINING/DUES/MEETINGS/CONVENTIONS - CEO** This line item represents funds allocated for training, association dues, conference expenses, and meetings to include per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
- 7076.00 **MISCELLANEOUS SUPPLIES-** This line item represents funds allocated for photo equipment for police evidence, repairs to equipment, and film for equipment, traffic cones, first aid supplies, and fire extinguishers. Also includes miscellaneous expenses such as update of the Police Department General Code and employee staff meetings.
- 7077.00 **MOBILE DATA COMPUTERS** - This line item represents funds allocated for the annual CapWin software installation cost and the wireless connection cards for the Police Department in-car computers.
- 7175.00 **SURVEILLANCE CAMERAS** - This line item represents funds allocated for the purchase, installation, electrical maintenance and licenses of the surveillance cameras.
- 7084.00 **TELEPHONE** - This line item represents funds allocated for telephone/email usage and support in the Municipal Building.
- 7375.00 **DEBT SERVICE – POLICE EQUIPMENT** – This line item represents funds allocated to the repayment of debt on equipment purchased.
- 7201.00 **DEBT SERVICE – NEW POLICE VEHICLE** – This line item represents funds allocated to the repayment of debt on new vehicle purchases.
- 7176.00 **ATTORNEY FEE** - This line item represents funds allocated for legal services provided concerning police and code related issues.
- 7203.00 **COMMUNICATION EQUIPMENT** This line item represents funds allocated for maintenance of police radios and for CAD's/MDT which are in-car computers used for criminal and vehicle tag checks.
- 7204.00 **WEAPONS (FIREARMS & AMMUNITION)** - This line item represents funds allocated for the purchase of ammunition and weapons.
- 7205.00 **RECRUITMENT EXPENSE – POLICE** - This line item represents funds allocated for psychological and polygraph testing for police officer candidates.
- 7206.00 **SUBSTANCE AND PHYSICAL TESTING** - This line item represents funds allocated for physical evaluations and substance testing of Police/Code Enforcement officers and candidates.
- 7376.00 **CANINE EXPENSE** – This line item represents funds allocated to fund the canine program including purchase of the dog, vet fees, and equipment.

7207.00

**NEIGHBORHOOD WATCH PROGRAM** - This line item represents funds allocated for the sponsoring of National Night Out, neighborhood watch programs and public relations outreach thru social media, photos, flyers and videos.



## *PUBLIC WORKS*

## 9020 PUBLIC WORKS DEPARTMENT

### PUBLIC WORKS SALARIES

These line items represent funds allocated for the salaries of the following members of the Public Works Department:

7235.00	Director
7276.00	Lead
7086.00	Custodian
7085.00	Crewman
7088.00	Crewman
7087.00	Crewman – Part-time
7277.00	Crewman – Part-time Seasonal
7090.00	Overtime

7098.00	<u>UNIFORM</u> - This line item represents funds allocated for the purchase of uniforms.
7101.00	<u>COMMUNICATION EQUIPMENT</u> - This line item represents funds allocated for Public Works Department cell phone purchase/usage, and GPS and vehicle diagnostic unit.
7102.00	<u>HEALTH INSURANCE</u> - This line item represents funds allocated to cover the cost of medical coverage for fulltime Public Works employees.
7103.00	<u>FICA</u> - This line item represents funds allocated to cover the cost of Public Works employees' Social Security taxes.
7282.00	<u>UNEMPLOYMENT COMPENSATION</u> – This line item represents funds for the payment of unemployment to former Public Works employees.
7104.00	<u>RETIREMENT</u> - This line item represents funds allocated for the retirement plan contribution for fulltime Public Works employees.
7105.00	<u>WORKERS COMPENSATION</u> - Funds allocated for the payment of insurance to cover Public Works employees in case of on-the- job injuries.
7106.00	<u>LIFE/DISABILITY INSURANCE</u> - This line item represents funds for the payment of life/disability insurance for fulltime Public Works employees.
7260.00	<u>SUBSTANCE AND PHYSICAL TESTING</u> - This line item represents funds allocated for physical evaluations and substance testing of public works employees and candidates.
7242.00	<u>TRAINING, DUES, MEETINGS, CONVENTIONS</u> - This line item represents funds allocated for skills improvement, association dues, conferences and meeting for Public Works employees plus per diem, travel, mileage reimbursement when personal vehicle is used, and lodging related to conferences in excess of 50 miles.
7160.00	<u>SUPPLIES AND MISCELLANEOUS EXPENSE</u> This line item represents funds for office supplies, the purchase of office furniture/equipment and repairs, software and employee staff meetings.

## **9022 – PUBLIC WORKS BUILDING MAINTENANCE**

- 7093.00     **SUPPLIES/MISCELLANEOUS** - This line item represents funds allocated to cover the cost of general supplies.
- 7096.00     **JANITORIAL SUPPLIES** - This line item represents funds allocated for janitorial and cleaning supplies. 7097.00     **SMALL EQUIPMENT/ PW BUILDING MAINTENANCE/REPLACEMENT** - This line item represents funds allocated for the purchase of equipment and parts to maintain the servicing of the Town and buildings.
- 7095.00     **EXTERMINATION** – This line item represents funds allocated for extermination services for the Municipal Building, Modoc Building, Grounds and the Mosquito Control Program.

## **9023 – PUBLIC WORKS FLEET MAINTANCE**

- 7092.00     **VEHICLE MAINTENANCE** - This line item represents funds allocated to reflect maintenance and routine/minor repair of Public Works vehicles, GPS and diagnostic unit, as well as unanticipated repairs of a substantial nature.
- 7094.00     **GASOLINE EXPENSE** - This line item represents funds allocated for the gas usage by Public Works vehicles, and Gas boy charges for use of County supplies.
- 7320.00     **LARGE EQUIPMENT – CAPITAL EXPENSE** - This line item represents funds allocated to purchase mobile equipment which can be capitalized.

## **9024 – PUBLIC WORKS - PUBLIC AREA MAINTENANCE**

- 7089.00     **SMALL SUPPLIES/EQUIPMENT** - This line item represents funds for water, equipment and supplies for the upkeep of rain gardens, green roof, parks, public areas, purchase of mulch and maintenance costs of specialized equipment other than automobiles and trucks, such as lawnmowers, equipment trailers, weed-eaters, and blowers.
- 7263.00     **PUBLIC AREA MAINTENANCE** – This line represents funds allocated for the maintenance of Town trees and grass areas by a contractor.

## **9025 – PUBLIC WORKS – STREET MAINTENANCE**

- 7099.00     **STREET SIGNS AND PAINT** - This line item represents funds allocated to replace street signs and the purchase of paint to refresh crosswalks, speed humps and designated curbs.
- 7377.00     **LARGE EQUIPMENT – CAPITAL EXPENSE** - This line item represents funds allocated to purchase street maintenance equipment which can be capitalized.
- 7243.00     **STREET MAINTENANCE** - This line item represents funds allocated for the minor repair of streets, curbs, Speed humps and patching.
- 8008.00     **SNOW REMOVAL/TREE REMOVAL** - This line item represents funds allocated for the expense of a contractor to perform snow removal and the cost to provide lodging/meals for Town personnel deemed essential during emergency events. In addition, funds are allocated to provide contracted tree removal services when trees are diagnosed as dead, badly diseased, obstructing traffic, or endangering neighboring residents.

## **SPEED CAMERA**

### **Forest Heights Speed Monitoring Program**

**9055 – SPEED CAMERA EXPENSES** – These line items represent funds allocated for cost directly associated with the implementation, oversight and monitoring of Program Revenue and Expense as allowable by Maryland State Law:

**Salary and Benefit-related Accounts**

7301.00	Salary Ombudsman
7401.00	Salary – Administrative Clerk
7402.00	Salary – Lieutenant
7403.00	Salary – Corporal
7404.00	Salary – Officer
7405.00	Salary – Officer
7420.00	Salary – Officer
7421.00	Salary – Officer
7423.00	Salary - Officer
7302.00	Overtime
7305.00	FICA
7399.00	Retirement
7398.00	Worker’s Compensation
7406.00	Life Insurance
7407.00	Health Insurance

**Operating Accounts**

7408.00	Uniforms
7409.00	Gasoline
7410.00	Vehicle Repair
7411.00	Office Supplies
7412.00	Communication Equipment
7413.00	Law Enforcement Equipment
7414.00	Training/Dues/Meetings/Conventions
7415.00	Supplies
7424.00	Copier
7416.00	Mobile Data
7417.00	Telephone
7418.00	Weapons and Ammunition
7419.00	Substance Abuse Training
7216.00	Attorney Fees
7210.00	Computer and Software
7214.00	Other

**9060 – REVENUE DUE TO STATE** – This line item represents funds allocated for payment of revenue due to the State of Maryland in accordance with the Maryland Speed Camera Program.

7311.00	<b>STATE REVENUE</b>
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**9065 – ALLOWED EXPENDITURES** – These line items represent funds allocated for expenses which are allowed to be included when associated with the Speed Camera Program:

7310.00	<b>TRAVEL AND MEETING –</b>
7309.00	<b>PROGRAMS FOR SAFETY</b>
7307.00	<b>COPYING AND PRINTING</b>
7308.00	<b>OFFICE SUPPLIES/EQUIPMENT</b>
7212.00	<b>SURVEILLANCE CAMERAS</b>
7208.00	<b>IT/SOFTWARE</b>

**OTHER**  
**MUNICIPAL EXPENSES**  
**AND**  
**RESTRICTED FUNDING**

## **9075 - STREET HIGHWAY ADMIN EXPENSES**

8000.00      **STREET REPAIR PROJECT** - This line item represents funds allocated for major replacement and repair of streets and curbs.

## **9030 – TRASH SERVICES**

8001.00      **GOODE TRASH CONTRACT** - This line item represents funds allocated for trash and bulk collection service for residents and municipal buildings.

8002.00      **REFUSE DISPOSAL FEES** - This line item represents funds allocated to pay for the disposal of tires and the environmental impact fee assessed for trash disposal.

8102.00      **MUNICIPAL DUMPSTER** - This line item represents funds allocated for dumpsters and the subsidy of the community cleaning events.

## **9040 – CAPITAL IMPROVEMENTS**

8012.00      **SUSTAINABLE DESIGN SERVICE – CONSULTING ENGINEER** - This line item represents funds allocated for professional engineering services and special project management.

8016.00      **STORM DRAIN REPAIR/RECONSTRUCTION** - This line item represents funds allocated for repair/construction of storm drains.

8042.00      **DEBT SERVICE – STREET IMPROVEMENTS** - This line item represents funds allocated to the repayment of debt on the loan for street improvements.

## **9045 – MUNICIPAL BUILDING EXPENSE**

7194.00      **NETWORK SYSTEM /PHONES** - This line item represents funds allocated for IT support, maintenance and upgrade of the network system and phone service.

7046.00      **COMMUNITY ROOM UPGRADE/MAINTENANCE** – This line item represents funds allocated for the upkeep of the Community Room.

7256.00      **COMMUNITY ROOM RENTAL SERVICES** – This line item represents funds allocated for services provided for the Community Room rentals i.e. open/close of building and police security.

7223.00      **MUNICIPAL BUILDING REPAIR AND MAINTENANCE** - This line item represents funds allocated for repair and maintenance of the municipal building and surrounding areas to include parking lots, retaining wall and garages.

8038.00      **MODOC BUILDING** - This line item represents funds allocated for construction of the Public Safety Building.

## **9035 – STREET LIGHTING EXPENSE**

8006.00      **STREET LIGHTING** - This line item represents funds allocated for the electric cost of town streetlights.



**9050 – SPECIAL PROGRAMS EXPENSE**

- 8044.00      **SENIORS EXERCISE PROGRAM** - This line item represents funds allocated for the salary-related cost of the Seniors Exercise Instructor, equipment and expenses for participant activities.
- 8030.00      **YOUTH PROGRAM** - This line item represents funds allocated for youth activities and events.
- 7350.00      **HEALTHY HEIGHTS PROGRAM** - This line item represents funds allocated for the salary-related cost of the Healthy Heights Program Manager and expenses for program activities.
- 8045.00      **COMMUNITY GARDEN** - This line item represents funds allocated for further development and the maintenance of the Town community garden.
- 8046.00      **COMMUNITY GATHERING SPACE** - This line item represents funds allocated for further development and the maintenance of the Town community gathering space.

**9070 – RESTRICTED FUNDING** – These line items represent funds allocated for cost directly associated with projects funded by grants and the Rainy Day Fund contribution:

- 7259.00      **M-NCPPC PROJECT OPEN SPACE GRANT – COMMUNITY  
GATHERING SPACE**
- 8999.00      **CONTRIBUTIONS TO RAINY DAY FUND**

**9099 – FUND BALANCE**

- 9999.00      **UNASSIGNED FUND BALANCE** - Undesignated prior surplus funds.